



Child Care Tax Credits Program Application for Rescindment of Previous Allocation of Tax Credit

DR-556100
N. 10/24
Emergency Rule 12ER24-16
Effective 10/24
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Under sections (ss.) 211.0254, 212.1835, 220.19, 402.261, 561.1214, and 624.5107, Florida Statutes (F.S.).

Apply online at floridarevenue.com/taxes/multitaxcredits. It's fast and secure.

Applying online will allow you to:

- create a secure, online account where your application information will be stored;
- quickly complete your application and receive a confirmation number with the date and time of submission; and
- view a summary of your applications and the status of each application.

Business Name:		Federal Employer Identification Number (FEIN):	
Mailing Address:			
City:	State:	ZIP:	
Contact Name:		Telephone Number:	
Email Address*:			
If you are included in a consolidated <i>Florida Corporate Income/Franchise Tax Return</i> (Form F-1120), provide:			
Parent Corporation's Name:		Parent FEIN:	

* Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), Florida Statutes.

Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

- Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.
- No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

Original amount of credit allocated \$,,.

Confirmation number of original credit allocation application _____

Enter the amount you wish to rescind \$,,.

Enter the amount(s) below to rescind based on the tax type. (The sum of the amounts by tax cannot exceed the total amount you wish to rescind above. The amount to be rescinded for each tax cannot exceed the amount allocated to that tax on the original application.):

- _____ Corporate Income Tax (Chapter 220, F.S.)
- _____ Insurance Premium Tax (s. 624.509, F.S.)
- _____ Excise Tax on Malt Beverages (s. 563.05, F.S.)
- _____ Excise Tax on Wine Beverages (s. 564.06, F.S.)
- _____ Excise Tax on Liquor Beverages (s. 565.12, F.S.)
- _____ Use Tax Paid by a Direct Pay Permit Holder (s. 212.183, F.S.)
- _____ Tax on Oil Production (s. 211.02, F.S.)
- _____ Tax on Gas Production (s. 211.025, F.S.)

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true.

Signature of officer, owner, or partner

Date

If you are unable to apply online at floridarevenue.com/taxes/multitaxcredits, mail this application to:

Revenue Accounting or Fax: 850-921-1171 or Email: CreditTrackingGroup@floridarevenue.com
Florida Department of Revenue
PO Box 6609
Tallahassee FL 32314-6609

Instructions for Completing Form DR-556100

You may apply to the Department for rescindment of all or part of a previously approved allocation of tax credit. You must submit a separate application for the rescindment of each previously approved credit allocation.

After you complete the online application, you will receive a confirmation number with the date and time of submission.

The Department will send written correspondence regarding the approved rescindment amount or the reason the rescindment request could not be approved.

The Department will approve the rescindment unless:

- (1) You have claimed the credit amount to be rescinded on a previously filed tax return.
- (2) The allocation year is closed for all taxpayers. The allocation for a particular year is closed for all taxpayers on October 1st of the third year after the January 1 opening of the allocation period.

For example, the allocation year beginning January 1, 2024, for the state fiscal year beginning July 1, 2024, closes for all taxpayers on October 1, 2026, regardless of whether the annual allotment has been reached because October 1, 2026, is the extended due date of the last corporate income taxable year beginning in the 2024 calendar year (tax year beginning December 1, 2024, and ending November 30, 2025, with a due date of April 1, 2026, and extended due date of October 1, 2026).

Contact Information

For additional information regarding Florida Child Care Tax Credits, contact **Revenue Accounting**:

Phone: 850-617-8586
Fax: 850-921-1171
Email: CreditTrackingGroup@floridarevenue.com